RAILWAYS AND STEAMBOATS.

GREAT OVERLAND ROUTE
Northern Pacific Railroad
2?8 MILES.
The Shortest Line to Chicago and all points East, and the ONLY line running THROUGH trains between Portland and St. Paul and Minneapolis.
REMEMBER
THE NORTHERN PACIFIC R.R.
Is the Only Line Running
PASSENGER TRAINS,
PULLMAN PALACE SLEEPING CARS,
PALACE DINING CARS, (meals 75c)
LUXURIANT DAY COACHES,
EMIGRANT SLEEPERS, (free of charge)
—FROM—
WASHINGTON AND OREGON POINTS
TO THE EAST.
See That Your Tickets Read
VIA THE NORTHERN PACIFIC R.R.
& ST. PAU . & MINNEAPOLIS.
And Thereby Avoid Change of Cars.
Leave Portland at 30 P. M. daily, arrive at St. Paul [illegible] Minneapolis [illegible] Connections made at St. Paul and Minneapolis with all points East, South and Southeast
PACIFIC DIVISION
Leave Portland (O. R. & N. Depot) 8:00 A. M. daily
New Tacoma 5:40 P. M. connecting with Ocean Steamers for all points in Puget Sound.
Trains run daily except Sunday between Portland and Kalama.
CHAS. S. FEE, Gen'l Pass. Agt., St. Paul.
A. D. CHARLTON, Asst. Gen'l Pass. Agt., Portland, Or.
A. L. MAXWELL, Ticket Agt., Ash street dock.

Oregon R'y & Navigation Co.
OCEAN DIVISION.

LEAVE PORTLAND AT 10 P. M.		LEAVE SAN FRANCISCO AT 10 A. M.
Columbia, Friday	Feb 15	Stone Monday
Oregon, Tuesday	" 19	Columbia, Saturday
Stone Monday	" 23	Oregon, Thursday
Columbia, Friday	" 29	Columbia, Wednesday
Oregon, Wednesday	Feb 5	Columbia, Sunday
Stone Monday	" 9	Oregon, Friday
Columbia, Saturday	" 14	Columbia, Tuesday
	March 1	Stone Monday

Rights reserved to change steamers or sailing dates.
RAIL DIVISION.
Transfer steamer connecting with Atlantic Express leaves Ash st. wharf Portland daily at 7:30 P. M.
Pacific Express arrives at Portland daily at 7:30 A. M.
Mail and Passenger Trains run daily.
Connecting at Wallula Junction for points in Montana.
Through Sleeping Cars—Pullman Palace Sleeping and Hotel Sleeping Cars between Portland and Huntington.
This is the only line running Through Sleeping Cars to the East without change.
Emigrant Sleeping Cars between Helena, Montana, and St. Paul via the daily Atlantic Express. Thus forming the shortest line between Portland and St. Paul to about 6 days.
MIDDLE COLUMBIA RIVER DIVISION.
DAILY EXCEPT SUNDAY.
Boat leaves Portland for Dalles at 7 A. M.
Boat leaves Portland from Dalles at 8 A. M.

Leave Portland for	Mo.	Tu.	Wed.	Th.	Fr.
Astoria & Lower Columbia	6 AM	8 AM	6 AM	8 AM	6 AM
Portland for Salem	—	—	6 AM	—	8 AM
Corvallis	6 AM	—	—	—	—
Wasco & R. C.	—	8 AM	—	8 AM	—

NARROW GAUGE DIVISION—Daily.
Between PORTLAND and WEST PORTLAND.
Via O. & C. R. R. to Woodburn.
Trains for West Stayton leave Portland at 7:30 A. M. and 5:30 P. M. Returning leave Stayton at 6:30 A. M. and 4:30 P. M.
For Brownsville (via Lebanon Junction) leave at 4 P. M. on Monday. Wednesday and Friday. Returning leave Brownsville at 6:30 A. M. on Tuesday, Thursday and Saturday.
WEST SIDE.
BET. PORTLAND AND ALBANY AND CORVALLIS via O. & C. R. R. to Whites.
Leave Portland for 8 A. M. Returning leave for Portland at 5:30 P. M.
Freight for all points on Narrow Gauge Division to be received and forwarded by the O. & C. R. R. and West Side Divisions, reshipping at Albany and Corvallis.
Through Bills Issued, Rates, Time Tables and full information furnished by applying to
C. E. PRESCOTT, Manager
A. L. STOKES, Asst. Gen'l Manager
J. R. WILSON, Gen'l Pass. Agt.
A. L. MAXWELL, Ticket Agent.

Oregon and California R. R.
Oregon and Transcontinental Company, Lessees.
On and after Feb 25 1884 trains will run as follows:
(DAILY EXCEPT SUNDAYS.)
Eastside Division.
Between PORTLAND and PRINEVILLE.
Mail Train
LEAVE ARRIVE
Portland 8:00 A. M. Prineville 5:00 P. M.
Express Train
LEAVE ARRIVE
Portland 3:50 P. M. Prineville 1:00 P. M.
Close connections made at this point with stages for Mitchell, Lone Pine, Camp Polk, Antelope, Ashwood, Kingsley, Grizzly, Bridge Creek, Madras, Culver, Opal City, Cross Keys, Grizzly, Bend City, Fort Rock, Silver Lake, Paulina, Crescent City, Linkville, Yainax, Klamath Agency, Sprague River, Silver Lake, Fort Klamath, Ft. Bidwell, Lakeview, Goose Lake, Alturas, Surprise Valley, Cedarville, Camas Prairie, Madeline, Adin, Big Valley, Bieber, Fall River Mills, Burney, Shasta, Redding, Delta, Red Bluff, Tehama, Chico, Oroville, Marysville, Knights Landing, Woodland, Davisville, Dixon, Vacaville, Fairfield, Suisun, Benicia, Martinez, Port Costa, Antioch, Byron, Tracy, Lathrop, Modesto, Merced, Snelling, Berenda, Madera, Fresno, Kingsburg, Traver, Goshen, Hanford, Lemoore, Grangeville, Visalia, Tulare, Delano, Bakersfield, Caliente, Tejon, Los Angeles, Anaheim, Santa Ana, Orange, Westminster, Michigan City, Santa Monica, Pasadena, Riverside, San Bernardino, Colton, Redlands, Highland, Mentone, Cucamonga, Pomona, Spadra, Puente, Azusa, Glendora, San Gabriel, Los Nietos, Whittier, Fullerton

The Daily Oregonian.

FRIDAY MORNING, MARCH 7, 1884.

THE MORTGAGE TAX LAW.

Judge Deady, sitting as circuit judge of the United States, holds in the opinion we publish to-day that the act of the legislature of our state, passed in 1882, known as the mortgage tax law, is invalid; and he grants the prayer of the Dundee Mortgage and Trust Investment Company to enjoin the collection of certain taxes levied under the said law. The opinion is one of great importance, and will be read and studied in every part of the state.

Doubtless it was supposed by many persons that the questions involved had all been settled, and settled finally, by the supreme court of the state. But that tribunal did not enter exhaustively into the subject. Primarily, this may have been due to the fact that the same points were not raised in it which have now been raised in the case before the circuit court of the United States. Probably, too, it would be too much to expect from a court of the state a plain and fearless statement of the facts relating to our system of taxation and its inequitable consequences. But a court of the United States is independent enough to state them. On all sides there is an effort to shirk taxation through low valuations and deductions of indebtedness. The people of the rural districts, while not allowing their land to be assessed at more than one-third of its value, secured the enactment of a law to tax mortgages on the same at their full stated value. In this way "the value of land in a county, as appraised for taxation, is largely swallowed up in indebtedness, while loans made on the lands as security are taxed to an extent that violates every just principle of equal taxation. "Take," says Judge Deady, "the case of a farmer in Linn county. He owns a farm worth in cash, $10,000. He borrows from some person or corporation in Portland $5000, and gives a mortgage upon his farm to secure the payment of the same. The county assessor, chosen by himself and his neighbors, for this special purpose, estimates the cash value of the farm for the purpose of taxation at not exceeding $5000, and it may be at only $3000. From this false valuation the farmer is allowed to deduct his indebtedness at its par value, and thereby escapes taxation. But the county gets no revenue from the $10,000 worth of land situate within its limit. Getting in debt becomes a recognized mode of escaping taxation." We would have been glad to find the plain and just statement emanating from the courts of the state rather than of the United States, as also the following, which is even more pointed: "To correct this evil, the legislature, instead of retracing the steps that led to it by taking measures to secure obedience to the law requiring each parcel of land to be appraised for the purpose of taxation at its full cash value, and to prevent the deduction of any indebtedness from such valuation, concluded, in its wisdom, to go further in the doubtful direction it was already traveling. And to this end it passed this act to secure the taxation of the indebtedness deducted from the valuation of the land, in the county where the land lies, so far at least as it was secured thereby." We thank Judge Deady for these plain, forcible, impartial and valuable statements. They should be of great service in helping to bring about proper reform of our system of assessment and taxation.

We do not pretend that property in Portland is assessed more nearly at its actual cash value than in the rural counties. The same objectionable system prevails throughout the whole state. But it should be remarked and remembered that the mortgage tax law was enacted upon the demand of the rural counties to secure to them a more equitable system of taxation as against the city of Portland. Before they seek equity they should do equity, or at least show a willingness to do it. While they will not permit their own property to be appraised for taxation at more than one-third of its value, they demand the enactment and attempt to secure the enforcement of a law which shall compel the property of others, if it happens to be in the form of a mortgage, to pay upon its entire par value, thus bringing about that inequality of taxation which violates, in effect, both the constitution of the state and that of the United States.

As to the *taxability* of mortgages, Judge Deady holds that the question is one wholly within the jurisdiction of the state. His opinion, therefore, does not run counter to those delivered by the courts of the state. On the contrary, he declares expressly that he follows those opinions. The supreme court of the state held that the act does not violate the obligation of contracts; and this was the main point before it. But the additional questions raised in the court of the United States demand examination from their own proper standpoint. Hence, though Judge Deady's dissenting opinion hinges mainly on points whose importance only becomes apparent upon careful examination; and yet they are very simple. The act of the legislature is, in its operation, expressly confined to land in only one county. But there are mortgages in this state on land in more than one county, and this act exempts such mortgages from taxation. Therefore it violates the principle of uniformity of taxation, and hence is in conflict with the constitution of the state. It also violates the constitution of the United States, which forbids a state to deprive any person of life, liberty or *property* without due process of law. From this last a further consequence arises. The present suit was a suit brought by a foreign corporation, and the courts of the United States therefore had jurisdict on on account of the citizenship of the parties, without reference to the federal question involved. But the federal question in it would give the United States courts jurisdiction without reference to the citizenship of parties thereto; and consequently a citizen of the United States, as well as an alien, may maintain a suit in the courts of the United States to prevent the enforcement of this law against his property.

As a contribution to the discussion of our faulty tax laws and their still more faulty administration, Judge Deady's opinion is invaluable. Under this system we shall never have a just and uniform system of taxation. The privilege of deducting indebtedness lies at the root of a large part of the evil. It opens a way through which great numbers habitually escape taxation; and these form in every county a body of public opinion which will not permit the assessor to do his sworn duty by appraising property at its cash value. By forcing him to commit perjury they escape their share of the public burdens. While individual interest calls for and supports this iniquitous proceeding, the citizens of such county have a collective interest in keeping the valuation down in order that their county may be required to pay a little state tax as possible. For more than a dozen years THE OREGONIAN has urged the adoption of remedies for these evils, but the personal interest of citizens who want to shirk taxes, and the local interest of counties which want to avoid payments for support of the government of the state continually prevent the application of any rational method of reform; while such laws as are adopted, instead of being remedies only aggravate the evil by increasing the inequalities of taxation and cutting off more and more of the public revenues. Under such appraisement of property as the law requires, and such as we should have were the law honestly administered and enforced, the total valuation of the state would increase four fold, at least, and no county would be charged more than a ten mill tax for all purposes, while in most counties the tax would fall far below that figure.

"What shall we do with our old mothers?" An esteemed contemporary makes this inquiry. Better keep them to give to some fellow who will need them after he has gone to some town to start a newspaper to supply "a long felt want."—*Norristown Herald.*

MINORITY PARTIES.

The Brooklyn dinner on Washington's birthday given by independent republicans and the Madison avenue conference of men who represent advanced republicanism on the following day, constituted a political movement of much importance. One of the most striking remarks that were made was that of Carl Schurz, that "neither of the two parties commands a majority of the popular vote in the country. There are both minority parties. Between them stands a mass of citizens leaning more or less one way or the other, but not regularly following the drum-beat of either." This middle vote on which neither party can, at the present time, confidently count is essential to the success of both. The states in which this middle vote will exercise a controlling influence are New York, Ohio, Indiana and possibly New Jersey. There is less disposition on the part of the brutal republican element to sneer at these independent voters now that there was two years ago, but it is evident from the comments of the stalwart newspapers that their political purposes are not yet fully appreciated. The idea that men can have any but mercenary motives for taking an interest in elections is still a bewildering one to the bread and butter brigade, who have assumed the direction of the Arthur campaign. The language of the resolution adopted by the conference calling for the divorce of party politics and the public service, derives it force and meaning to the outside observer from the graphic expression of Mr. Hoar, that the republican party of Lincoln, Sumner and Chase should not be the party of Boss O'Brien and Mike Daly, the former being the chairman of the republican county committee of New York, and the latter the federal contractor for the custom house trucking in Brooklyn, who looks after "the boys." "It is," says the Springfield *Republican*, "the close connection between the foul end of the party and the administration at Washington against which the clean and independent young men of New York protest, and which gives meaning and vitality to this demonstration. They want a president who has no affiliation with these parasites upon the public service and upon the party organization, and they are in a position to make that want felt." The *Mail and Express* says it is of little consequence, except to the natives, what the independent republicans want. But in a state which gave Judge Folger in 1880 a plurality of 45,000, and gave his opponent for governor in 1882 a plurality of 193,000 votes, the wants of the independents are worth considering, and it is safe to say that no nomination will be made at Chicago by either convention without some reference to the middle vote.

THE RAILROADS.

The report of the census bureau on the agencies of transportation shows that there are 1,017 railroad companies in the United States, which represent a total permanent investment of $5,182,445,806, swollen by cash and other assets to $6,638 914,158. The aggregate cost of building these roads has been $4,212,000,000, or nearly $47,000 a mile; and the equipment has required $418,000,000 more. The total income of the companies for the census year was $661,000,000, and the expenses $527,000,000, leaving a net income of $134,000,000, of which $70,000,000 went as dividends into the pockets of the 800,000 persons by whom the roads are owned, the average of profit being 6.32 per cent. The freight tonnage of the year reached the enormous total of 210,000,000 tons, of which 90,000,000 was in coal and 42,000,000 in grain. The average return for moving freight was .729 cents per ton per mile and for each passenger carried per mile 2.74 cents. The average number of employes engaged upon all the roads reached the great total of 418,957, the chief classes being 3,375 general officers and 8 655 office clerks, 63,380 station men, 79,650 engineers, conductors and other trainmen, 89,714 machinists, carpenters and other shopmen, and 122,480 trackmen.

This great business is the creation of the last half century, and largely that of the past twenty years. It is destined to a still further expansion, until every productive portion of the country has facilities for transportation. the railroads now have a value nearly equal to that of the farms, including land, fences and buildings. In New Jersey, for example, the railroad corporations own one-quarter of all the assessed property in the state, and yet they pay only one-twelfth of the taxes. Every man who owns a house in that state pays two cents on every dollar of the assessed value, while the railroad pays but three-fourths of a cent. The individual therefore pays three times as much as the corporation. The same, or nearly the same, or perhaps a greater discrepancy exists in all the states, notwithstanding the fact that constitutions provide that taxation shall be equal. The railroads have increased in value and power far beyond the most sanguine expectations of the public, and it is a gratifying sign of the times that the people are now realizing the necessity of setting some bounds by law to the power which such aggregations of capital are capable of exerting, and compelling them to contribute a more nearly equal proportion to the expense of supporting the government, which grants equal protection to all kinds of property.

The French spoliation claims, now before congress, originated from injuries inflicted upon American commerce by French vessels during the war between France and England in 1798. France acknowledged her responsibility, but advanced a cross claim grounded on the non-fulfillment by the United States of the stipulations of the treaties of 1778 and 1788 guaranteeing the French possessions in the West Indies. The result of the negotiations was that the American claims were accepted as an offset against the French, to the satisfaction of both governments, but without any advantage to the claimants. Their claim was then directed against one own government, and its justice was recognized by Madison and Pickering and other statesmen of the day. As early as 1803 the claimants secured a favorable report in congress, and again in 1807. Since then their case has been repeatedly pressed, and forty-one favorable reports have been made upon it in congress. Twice bills to provide for the payment of the claims passed both branches of congress and were vetoed; several times bills have passed in one branch, but have failed of being reached in the other. The measure now before congress, which has received a favorable report from the house committee on foreign affairs, provides for a settlement of the claims by the court of claims, with the right of appeal to the supreme court.

The attorney of the Western Union Telegraph Company told the senate committee the other day that congress has no right to interfere with the management of the company. Telegraph companies are common carriers of messages, and should not forget that they are the servants of the people. The *Pioneer Press* says that if the people should become the "enemies, instead of, as at present, the friends and encouragers of public corporations, it would be the contributory fault of the corporations themselves, when, by such arrogant assumptions as Dr. Green was betrayed into, they undertake to ignore any power in the land, constitutional or otherwise, except themselves."

Yesterday a mechanic, whose trade is that of hardwood finisher, and who is competent to do every kind of excellent work in his line, came to THE OREGONIAN with a complaint that builders in Portland are not at all disposed to give mechanics here a chance at their work, but almost habitually send to the eastern states or to San Francisco for what could be manufactured here in the best manner and style. This, it is almost unnecessary to say, is one of the bad old habits of the people of Portland. They will not encourage industry here. The habit is short-sighted and unjust. It repels mechanics and artisans, gives the city a name of illiberality and want of enterprise, and is hurtful in all its consequences. We are told that even so common an article as desks for our public schools have been brought from San Francisco, though our own manufacturers produce excellent ones, and that citizens now erecting dwellings are sending to Cincinnati and other distant places for wood-finishing work. If Portland is ever to amount to anything it must get over this habit of slighting its own industry. Till Portland does this it will never possess the secret of building up a small city into a large one.

The government directors of the Union Pacific stigmatize as "demagogues" the men who have dared to express their opinion that the enormous and given that road by congress was a "reckless prodigality and waste." One of these men was the Hon. C. C. Washburne, who in a speech in the house of representatives in 1868, explaining how by the act of 1864 the land grant was raised to its present size and the government first mortgage was changed into a second mortgage, and other valuable privileges were secured to the corporation, said: "I state nothing more than what is notorious when I say that the vice president of that road has charged the company with $300,000 as having been expended in Washington to secure the passage of that act, claiming that the money was expended in a confidential way and declining to furnish any vouchers. . . . There is another significant fact, and it is this: the opponents of this act of 1864 virtually voting away $60,000,000 of the people's money in vain demanded the yeas and nays upon the final vote by which the bill was passed.

The Chicago *Tribune* thinks there is an equity in the claim of the Northern Pacific to the retention of its granted lands which cannot be fairly asserted with regard to the other lands which it is proposed to forfeit. But it says, "even if congress should disregard this equity and reopen the land-hold by the company to public occupation, the Northern Pacific corporation would find a considerable compensation in the more rapid settlement and development of the country, of which it would be the chief beneficiary. Its loss, therefore, could not be measured by the assumed value of the forfeited lands, nor would it probably represent one-half that amount."

A correspondent in Yamhill says that the lady was elected school director at Lafayette last Monday, and asks whether she can lawfully hold the office. We have no doubt she can. The general school law contains no express provision that women may be school directors, but it contains nothing which says or implies that they may not be; and, as it does not require that the directors shall be men, there would seem to be no reason whatever why women may not lawfully serve. Objections thereto would probably be made only by those who think no woman could possess sufficient intellectual capacity to be a school director.

The *New York Evening Post* thinks that it is "almost providential that the next president elected must be decided by the vote of New York state," where "the independent voters are most powerful." It also takes consolation to itself that they have not to go "searching for Mikes, and Jakes, and Barneys all over the Union." They have got them just where they want them, and the *Post* thinks its constituency can tackle and dispose of these objectionable fellows without any trouble whatever.

THE WOMAN SUFFRAGISTS.

Oregon comes up for consideration by the National Association.

WASHINGTON, March 6.—At the meeting of the National Woman's Suffrage Association this afternoon a question arose as to the national association help the women of Oregon to gain the ballot was discussed. It was said that in the state Mrs. Duniway had been holding a series of conventions, and a woman's suffrage amendment had been submitted to the legislature. The question was then asked if the national association could help the Oregon women. Miss Anthony said that the association had nothing to do with the movements originated in the state or territory, except to see that the constitutional amendment was properly submitted, and that the state had complied with the requirements of the law. Mrs. Duniway had been in correspondence with her, and had asked for the assistance of the national association. Miss Anthony said that the association had nothing to do with the movements originated in the state or territory, except to see that the constitutional amendment was properly submitted, and that the state had complied with the requirements of the law. Mrs. Duniway had been in correspondence with her, and had asked for the assistance of the national association. Miss Anthony said that the association had nothing to do with the movements originated in the state or territory, except to see that the constitutional amendment was properly submitted, and that the state had complied with the requirements of the law. Mrs. Duniway had been in correspondence with her, and had asked for the assistance of the national association.

Miss Anthony read a long list of names from whom letters of encouragement had been received. Among these was a letter from Senator Hoar.

Miss Phebe Ockzon of St. Louis then addressed the convention, her subject being, "What Answer?" and was followed by Mrs. Belva A. Lockwood, who discussed the constitutionality of the Reynolds bill to disfranchise the women of Utah, and incidentally defended the Mormon church.

When she had finished her speech, Miss Anthony stated that the association had nothing to do with the power manifested in the late election, except to see to the enforcement of woman suffrage was concerned.

Mrs. H. Gougar spoke on "Woman before the law." Miss Anthony then stated the convention that the president would receive delegates to-morrow, and that the state committee on woman suffrage would give their hearing Friday, and the house judiciary committee Saturday.

NEWS OF THE NORTHWEST.

Washington Territory.

There are at present fourteen prisoners confined in the King county jail.

On Wednesday Paymaster Thielson was still at Seattle paying off the railroad hands. During his visit he has disbursed $75,000, $30,000 of which went to white employes and $48,000 to Chinamen.

Wednesday C. Kennedy, proprietor of the Cliff house, Tacoma, was severely cut in the mouth by a knife in the hands of one Wagner, who was endeavoring to knock a cigarette from Kennedy's mouth. The occurrence was purely accidental, and is regretted by both parties.

Contractor Harkins commenced work Wednesday on clearing land for the Seattle building association. He commenced with a force of seventy-five men on the corner of Fourth and Jackson streets, and is to clear thirty-five acres south and west. His contract calls for the completion of the work within a month.

The Spring Hill Water Company at Seattle has let a contract to C. G. Phinney to clear and open a road along its shore of Lake Washington on Cedar river. Phinney is to dig a ditch, requiring the removal of 2250 cubic yards of earth, for the inside between Lake Washington and the reservoir near town; also for clearing a piece of land 125x330 feet on Lake Washington for the pumping works, and block in Seattle, on which a brick reservoir will be built to hold 600,000 gallons of water.

On Sunday morning last Martin Wasler a young man living near Snoqualmie Falls, while out hunting cattle stopped to talk to a neighbor, and while leaning on his gun, with both hands resting on the muzzle, accidentally discharged the ball passing through both wrists. He was taken to Seattle, and the balls extracted and wounds dressed. He is quite comfortable at present, but will probably, at best, only have partial use of the left hand.

Western Oregon.

During the eleven months ending March 1, 1884, 204,003 cases salmon canned Columbia river bar.

About 130 horses have died in Clackamas county during the last winter from strangers. The loss of young colts will nearly ruin some of the farmers.

McMinnville *Reporter*: The horse disease is becoming so prevalent that our farmers are beginning to fear that it may break into their spring work.

Lafayette correspondence: Spring plowing is well under way, the fall sown wheat looks splendid, and the general outlook is very encouraging for a prosperous year.

The republican primaries will be held in Clackamas county at the usual place of voting on April 18, at 2 p. m., for the purpose of electing delegates to the county convention, which will meet in Oregon City April 26.

The following is the census report of the Oregon City schools for the year ending February 29 last: Number of days taught, 191; whole number of days attendance, 35,391; whole number on the roll during year, 836; average number belonging, 196.6; average daily attendance, 214; per cent. of attendance, 92.

Oregon City *Enterprise*: Last Tuesday week Mat. Kendle, Al. Harrington and James Parish killed a panther six and a half feet long. It had killed a calf and made one meal from it. All of the above-named gentlemen had guns and they treed the "varmint," about a quarter of a mile down the creek. It was shot and killed.

POLITICAL NOTES.

It is reported that Dorsey is back on the presidential boom of John A. Logan. Now what did Logan ever do to Dorsey?

Probably Bismarck would not deny congress the pleasure of receiving bonds once from the rebellious upon Ochil's head's death.

Jay H. Smith, the Michigan ex-congressman, says he is convinced that the bulk of Michigan Republicans are for Arthur, and that Mion can will go for him in the national convention.

The *Judge* cartoonizes the democratic party sitting with one on the limb of a tree marked "Tariff," and with an axe labeled Mr. Belva A. Lockwood, who vigorously sawing it off, and makes the suggestion, "Better get on the other side and saw."

The Washington *Post* calls for a democratic leader in the house. This cry was induced by the fact that the republican side compelled an all-night session against the will of the democrats, by outmanaging them.

The governor of Georgia is such a stickler for state rights that he refuses to report the conduct of the state militia to the war department in Washington. He says the government has no right to know anything about the affairs of individual states.

Some of Wendell Phillips' epithets are being revived, He called Webster a "hackneyed statesman," Choate a "chattering monkey," Everett a "cuckoo," Chase a "trickster" Washington "the great slave holder," Lincoln a "slave hound of Illinois," and Greeley a "moral suicide."

Georgia's new $,000,000 capitol building at Atlanta will soon be under way of construction, designs having been accepted by the commissioners. It will be Corinthian in style, of Georgia marble or granite, and will be fire-proof.

RIVAL TUG INTERESTS.

Bingley of Maine Argues in Favor of the New Company of San Francisco.

WASHINGTON, March 6.—[Special.]—Representative Dingley of Maine, in behalf of shipowners in Maine who have vessels in the Pacific coast grain trade, this morning urged the secretary of the treasury to dismiss the appraisers of the new tug company recently that the steamers of the new tug company may be proceeded against with a view of being satisfied from the fines recorded and thereof forfeited to the United States. The attorney of the old company says that the law requires that ownership of vessels of the United States shall be vested in citizens, and inasmuch as it is conceded that most of the stock of the new company is owned by persons who are not citizens, that the steam tugs of the company should not be approved of for the privileges of American vessels.

Dingley called attention to the fact that, while the entire ownership of vessels by Latin races must be wholly American, yet, under the law authorizing documents for vessels owned by foreign American incorporated company, and the issue in the name of the president or the secretary of any incorporated company the shares of stock in such company, and the majority of the register or enrollment, the same of entire American ownership cannot apply. He stated that evidently it was intended by congress in the law of 1868 to limit the ownership in American vessels, when the ownership is by an incorporated company which is itself American, because a section of the law of 1868 which provides that the stock of an incorporated company should be owned by a foreigner was expressly repealed in 1872, thereby further evidencing that this point was considered by the treasury department in 1868, in the case of the Oregon Steamship Company, substantially as the old line company is now doing for the new tug companies. Attorney-General Brewster, after hearing Dingley further argued the case this evening.

It is believed that Dingley's views of the case will be endorsed by the secretary of the treasury. He thinks that such a decision would invite foreign capital to unite American vessels to be built in American city yards.

Among the features of the country exhibition just closed in Vienna, was a so-called "Polish lunch," which consisted of twenty-eight courses. One of the most delicate which were offered to every guest was a beer soup. Whether she had an opportunity to test the flavor of lion's flesh, upon the proposition of which one of the best cooks in the city had expended the resources of his art.

Don't Die in the House. Report on Rats sent out and sold, Hon. Pamphlet, best ink

MEETING NOTICES.

Portland Lodge No. 55, A. F. & A. M.—Regular meeting this Friday) evening at 7:30. Work in the E. A. degree.

Advertisements such as "Wanted," "Help Wanted," "To Let," "For Sale," etc., will be inserted for ten cents per line for each insertion, three lines or less constituting a line. No insertion for less than 10 cents, and cash must be paid in the case.

Deaths, Marriages and Births fifty cents each. Resolutions of Condolence ten cents per line. All reading notices and other advertising payable in advance.

MARRIED.

In this city, February 4, at the residence of the bride's parents, by the Rev. George W. Izer, Mr. A. W. Leslie of San Francisco and Miss Ida A. May of Portland.

FUNERAL NOTICE.

The funeral of Mr. Al. McKenzie will leave Workman's Hall, Ashley, at P. M. this day. Mr. McKenzie was a member of Chemeketa Lodge, I. O. O. F., also a member of A. O. U. W. Brothers and friends are respectfully invited to attend from above place at one o'clock.

ST. CHARLES HOTEL RESTAURANT, C. G. RIGER, Manager.

NEW TO-DAY.

FURNISHED ROOM FOR ONE OR TWO GENTLEMEN; No. 24 Second st., corner of Oak. 7mo

FURNISHED ROOMS AT 93 SALMON STREET. 7mo

FURNISHED AND UNFURNISHED OFFICES, by furnished rooms at 93 Salmon st. 7mo

WANTED—A FIRST-CLASS DOUBLE-ENTRY bookkeeper. CARSTENS & CO., 208 N. 2d st. 7mo

NICE AUCTION BUSINESS FOR SALE. THE best and only safe way to sell your household goods is by auction. Apply to or address J. L. HOLMAN, 128 Front st. 7mo

TO LET—LARGE DINING ROOM, INCLUDING wood shed, range, etc., with or without board. No. 79 North Second st., opposite Salmon. 7mo

OFFICE WORK—COMPETENT AND EXPERIENCED man wishes employment at bookkeeping or any office work; can furnish best of city references. Address, "Accountant," this office. 7mo

AN EXPERIENCED LADY DESIRES A SITUATION to nurse ladies in confinement; physical qualifications. Address M. S., this office. 7mo

THE NEW WESTMINSTER HOUSE, WITH 12 rooms and bath and hot and cold water. Inquire of HARLEY & NEWBURY, 24 Morrison street.

WANTED—A FIRST-CLASS BOOK-KEEPER and cashier. Inquire at 101 SMITH & BAILEY'S, Fourth st. 7mo

TO LET—SEATS AND STALLS AT THE NEW Fish Market, 24 Front st. Inquire of Smith, the meat man, on the premises, or of the proprietors, Wells and Sherman. Apply corner Front and Ankeny streets.

WANTED—ROOM FOR MAN AND WIFE AND one child; willing to pay for same by doing such work as may be required. Address BOX 30, this office.

WANTED—A SECOND HAND, LIGHT, TWO-inch water wheel; must be in good condition and cheap for cash. Address, stating price, A. WOLFE, this office.

BAKERS OR PASTRY COOKS—WANTED, A good cook, who can make pastry; also a man who will be bound out to the baking trade. Apply to Mrs. Andrews, W. Portland ferry.

LOST—A PACKAGE OF LETTERS OF VALUE, on the road between Portland and Oswego. The finder will be suitably rewarded by sending same to S. E. corner Front and Main, or to this office. MRS. M. E. SMITH.

WANTED—A MARRIED COUPLE FOR FARM; man must be a good milker; wife to board hands. Inquire of or address, with references, ERICK LOHAN, Redmond Hotel, between Burnside and Couch.

A NICELY FURNISHED ROOM, SUITABLE for one or two gentlemen, to let at 93 Salmon st.

TO LET—HANDSOMELY FURNISHED ROOMS, en suite or single, with all modern conveniences, at 75 Fourth st., corner of Pine.

Parties desiring to purchase a piano will find it to their advantage to call at 93 Salmon st. 7mo

To Whom It May Concern.

This is to certify that, as executor of the last will and testament of Jacob Kamm, deceased, I know that the amount of $100, received Feb. 20, 1882, from Hon. J. C. Martin, as her portion of said estate, was disbursed by her and myself under her direction, as is manifest on the margin of said will, and that there is no amount of said legacy due. Dated March 1, 1884. [SEAL.] JOHN F. KAMM.

Witness: Frederick Kamm.

WANTED—A GOOD, LARGE FRONT ROOM, suitable for gentlemen only. Address, with reference, "Boarding," this office.

A GOOD MAN AT 93 SALMON ST. WITH FIRST-class references, who can furnish $1000 in cash, can secure a permanent and profitable position with a responsible house. Address, with name, age and references, "Salary," this office.

A CLERK WANTED IN A GROCERY STORE. Address, stating wages, "Grocery," this office.

A GOOD, RELIABLE MAN WANTED TO TAKE charge of a dairy farm. Inquire at 93 Salmon st.

WANTED—A GIRL TO ASSIST IN WORK. Apply at 93 Second st., from 10 to 12 M. 7mo

A GIRL WANTED, FOR GENERAL HOUSE-work. 93 Second st. 7mo

GLEN WANTS EMPLOYMENT. PLEASE call at 88 Ankeny st. 7mo

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CHINESE HOUSE SERVANTS AGENT, JAP. Chinese Bigmat Andrew Kay, 4 Want it given at 161 Ankeny st.

WANTED—FIRST-CLASS BREAD AND CAKE baker; highest wages paid. Address R. I. HOWARD, Rapid City, Idaho. 6mo

WANTED—10 TO 200 ACRES OF LAND AREA. Call or write to Dr. Hall, 93 Salmon st. Parties intending to sell must call or write soon, residence and main offering purposes. All communications received and treated as strictly confidential. Dr. HALL, 93 Salmon st., Portland, Or.

FURNISHED ROOM, CENTRAL LOCATION. Apply at 93, Yamhill st.

FURNISHED ROOMS TO LET—SINGLE AND en suite, at 75 Fourth st. Lodging for gentlemen.

TO RENT—NICE FURNISHED AND UNFURNISHED rooms, with or without board, S.E. corner Fourth and Montgomery sts. 12mo

NICELY FURNISHED ROOMS, WITH GAS, first-class meals; for gentlemen; at 109 Second, second door from Taylor. 3mo

TO RENT—THREE ROOMS AND KITCHEN, unfurnished, in rear of house on north side; with the years water, $2 per month, with comfortable boarded fence. Address, "Cabin," this office.

FURNISHED AND UNFURNISHED ROOMS IN the new brick block, 93 First a nest, opposite Morgan's hotel.

SUITE OF ROOMS WITH CONVENIENCES for housekeeping, for man and wife and one child, in private family; also room for single gentleman. Address "Business," this office. 6mo

NICELY FURNISHED ROOMS TO RENT—Corner Fifth and Taylor sts. 6mo

NICELY FURNISHED FRONT ROOMS, SINGLE or en suite, at 75 Fourth, Inquire at 229 Ninth st., between Main and Madison. 2mo

TO LET—NICE, NEWLY-FURNISHED ROOMS, one or both used, with or without board; price moderate. Apply at 93 Salmon st. 7mo

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AUCTION AND COMMISSION
S. L. S. GILMAN
GILMAN & CO.,
AUCTIONEERS & COMMISSION MERCHANTS
No. 42 First st., bet. Yamhill and Taylor
AUCTION SALES OF REAL ESTATE, Furniture, Horses, Carriages, Merchandise Horses, Carriages, etc., etc., REGULAR SALE DAYS—Tuesdays and Fridays at 10 o'clock A. M.

SPECIAL AUCTION SALE
OF THE ENTIRE
FINE FURNITURE OF LARGE RESIDENCE.
We will sell by auction, at the Residence on Fifteenth st.,
ON SATURDAY, MARCH 8th,
At 10 o'clock A. M.
The Entire Fine Furniture and Carpets
COMPRISING
Fine Brussels and Ingrain Carpets, Parlor Suit, Fine Mirrors, Lace Curtains and Cornices, Center Table, Pictures, Walnut, Sofa, Lounge, Brackets, Ball Stand, ALSO
Fine Walnut Chevy, Ash Bedroom Suit, Spring Beds, Blankets, Ash Bedsteads and Washstands, Pillows, Comforts, Chandeliers, Dining Table, Chairs, Lamps, Heating Stoves, Extra Carpet, Crockery, Glass, Cook Stove and Kitchen Furniture.
The above goods are in first-class condition, and also affords an excellent opportunity for buyers.
GILMAN & CO., Auctioneers.

REGULAR AUCTION SALE
OF LARGE ASSORTMENT OF
HOUSEHOLD FURNITURE, &c.
We will sell at our sales room No. 42 First st.,
ON FRIDAY, MARCH 7,
At 10 o'clock A. M.,
On account of departure—
An Immense Assortment of Current, Rolling Sofas and Household Furniture generally.
Also,
Elegant Walnut Bookcase
Elegant Walnut Chiffonier
Elegant Library Table
Elegant Parlor Suit, and other things too numerous to mention.
GILMAN & CO., Auctioneers.

T. J. O'CONNOR,
Auctioneer & Commission Merchant
First and Fine.
Monday and Thursday, Furniture & Miscellaneous Sales.
Wednesday, Horse and Vehicle Sale.
Saturday, Tattersalls Sale.

ARCHITECTS AND ENGINEERS.
R. W. & T. H. OSBURN,
CIVIL ENGINEERS AND DRAUGHTSMEN
Special Attention given to City Work.
Office—Room 3, Ainsworth Block, Third st.

COMMISSION MERCHANTS.
BUTLER & GOWEN, GENERAL COMMISSION Merchants and produce dealers, 120 Front st.
ALLEN & LEWIS, COMMISSION AND Wholesale Merchants, Front and Ash sts., Portland.
MILLER & WEST—C. C. MILLER, JR., W. M. WEST, commission merchants in general and dealers in Fish, Front st., between Washington and Stark sts.
S. GODARD & CO., COMMISSION MERCHANTS, 124 Front street, Portland, Or.
TAYLOR, YOUNG & CO., SHIP BROKERS, Commission Merchants, Agents for Oregon Lumber Co.'s Fir in Lower Country Ports.
A. BRAHAM, HIRSTEL & CO., COMMISSION Merchant, 2 and 4 N. Front st., Portland.
G. CONYARD & BRO., 170 FRONT STREET, Commission and country produce a specialty.
GIBSON, CHRISTIAN & CO., SHIPPING Commission Merchants, specialties wheat, salmon, grain bags, etc., N. W. cor. Front and Ash, Portland, Or.

WHOLESALE GROCERS.
ABRAHAM HIRSTEL & CO., WHOLESALE Grocers, 2 and 4 N. Front street, Portland, Or.
ALLEN & LEWIS, WHOLESALE GROCERS, Front and Ash, Portland, Or.
CORBITT & MACLAY, WHOLESALE Grocers and Commission Merchants, 64 and 66 Front street, Portland.
McCRACKEN & MASON, WHOLESALE Grocers and Commission Merchants, 60 and 62 Front street, Portland.
WADHAMS & ELLIOTT, WHOLESALE Grocers, Commission Merchants, Front, between Ash and Pine sts., Portland, Or.

GUNPOWDER.
C. A. M. P. BODE & CO., AGENTS CAL. POWDER Works, Front, First and Yamhill, Portland.

MILL AND FARM MACHINERY.
FRANK BROTHERS, IMPLEMENT COMMISSION merchants and dealers in farming and mill machinery and supplies, 52 and 54 Front st., Portland, Or.
KNAPP BURRELL & CO., WHOLESALE AGENTS for Pacific Coast for agricultural implements, farm and spring wagons, buggies, carriages, portable and stationary engines, saw mills, mill machinery & specialty rubber and leather belting.
CHARLES BODE & CO., SOLE AGENTS FOR Oregon and Washington Territory for Ray on Header Schuttler Wagons, Front, First and Yamhill.
HONEYMAN & CO. MAKERS OF ESSEX, J. B. Ives, Jess and Sawwell Saddlery Hardware, Front st., between Yamhill and Taylor.
JOB, WAGNER & CO., FLOURING MILLS exclusively. All kinds of flouring mill machinery. N. E. Front & Salmon.

FEATHER AND FINDINGS.
BRADLEY & CORBETT, 109 FRONT ST., Boston, Washington and Stark streets, Shoe and Leather Store, Nusquite Belts & Findings.

CIGARS AND TOBACCO.
WILLAMETTE BROS. & CO., MANUFACTURERS of the celebrated Willamette Cigars, 241 Front st., between Oak and Pine sts., Portland, Or.

HARDWARE, IRON AND STEEL.
THOMPSON, BERTHET & CO., HARDWARE, Iron and Steel, Carriage and Wagon Stock, Domestic and Blacksmiths' Coal, corner Yamhill street, Portland, Oregon.
CHAS. BODE & CO., IMPORTERS AND DEALERS in Iron, Steel and Wire, Front, First and Yamhill sts., Portland.

WHOLESALE DRY GOODS.
MELLIS BROS. & CO., FANCY DRY GOODS, millinery, 76 and 78 Front st.

SHOW CASES.
DIXON & WINTERS, SHOW CASE MANUFACTURERS, 86 First st., Portland. Country orders solicited.

MACHINISTS.
TRENKMANN & WOLFF, MACHINISTS, First and Third sts.—For sawyers' dogs, head blocks, shutters and machinery of all descriptions, and moulding tools to order.

COMMISSION MERCHANTS.
B. C. JANION & CO., Liverpool, Eng.
B. C. JANION & SON,
Portland, Or.
Importers & Commission Merchants
Receive constant shipments of
Coal, Tin Plates, Pig Iron, Sale, Fire Bricks, Chemicals, Earthenware, Glass and Hardware, etc., etc.
H. P. GREGORY & CO.,
5 North Front st., bet. Ash and Couch.
Importers and Dealers in
"PACIFIC" FIRE BRICK
Wood working Machinery, Mill Engines, Boilers, Governors, Valves, Leather Belting, Rubber Belting, Hose, Pipe, Oil, Waste and Engine Supplies, Steam Pumps, Injectors, Steam Saw Mills, Asbestos Packing, Rubber Sanitary Goods, Plumbers' Goods, Sanitas Fluid for Disinfecting, Carbolic Acid in Full Line of Druggists' Sundries.
Together with a Full Line of
Findings and Supplies
Engines and Boilers
From 10 to 100 Horse Power.
Established 1851
Hodge, Davis & Co.
Importing
Wholesale Druggists
Agents for Leading Proprietary Medicines, Fancy Soaps, Etc., Etc.
Nos. 92 and 94 Front st.,
Cor. Stark,
Portland, Oregon.
HOMES HOMES HOMES
For Sale, Lots, Stocks and Bonds in the Southern Portland Addition on the Mountain Road—easy—payable in small monthly installments. Apply to HALL & MCCUSKER, Room 4, Over the Portland Association, Second st., First street.
Ask your Druggist for Kendall's Spavin Cure.

The Daily Oregonian.
PORTLAND, MONDAY MORNING, MARCH 7 1884.

METEOROLOGICAL REPORT

Observations taken at 5:47 P. M. March 6, 1884 P M

Stations	Barometer reduced to sea level	Thermometer	Direction of wind	Velocity of wind in miles per hour	State of weather	Rainfall in inches and hundredths
Portland	29.88	51	E	5	Cloudy	00
Astoria	29.98	44	SW	12	Raining	02
Walla Walla	29.77	53	S	8	Cloudy	00
Roseburg	29.96	53	S	6	Cloudy	00
Salem	29.96	53	N	10	Clear	00

Maximum temperature 56 Minimum temperature 44 Mean temperature 50

CITY.

The Oregon News.—The paper known as the Daily News, of St. Louis, who bought it in a bankrupt sheriff's sale, has caused it to be offered to subscribers at the rate of $1 per month. It is said that though it has been published by auction, but though it has been thus offered to the people, it has failed to open its subscription list, and has failed to open its columns to paying advertisements, which were the chief source of revenue. The paper was disposed to bid more than it was worth, and has proved a failure. A more reliable paper could be made for a newsdealer to handle for $10 000 than the News cost. It has been running between $10 000 and $20 000 in running expenses, which has not been met by subscriptions and advertisements. The paper has been deprived of its franchise as a newspaper, and the day has been a brief one in its history. Its publication or completion has ever been a difficult matter. Its history of Pacific coast affairs will have proved age badly to purchasers who have prepaid age badly to purchasers who have prepaid age badly to purchasers who have prepaid

THE MORTGAGE TAX LAW.

It is Overthrown in the U. S. Circuit Court.

EXHAUSTIVE OPINION BY JUDGE DEADY

Examination of the Methods of Assessment for Taxes Prevailing in the State—Held that the Mortgage Tax Law is Void for Want of Uniformity.

U. S. Circuit Court, District of Oregon.

Thursday, March 6, 1884.

The Dundee Mortgage, Trust Investment Company v. School District No. 1 of Multnomah County, George C. Sears, Sheriff of Multnomah County, E. B. Collard, Sheriff of Yamhill County, School District No. 1 of Linn County, and the Sheriffs of twelve other counties of Oregon. No. 886. Suit to enjoin the collection of a tax.

(1) MULTIPLICITY OF SUITS. Equity has jurisdiction to enjoin the collection of a tax levied on an invalid lien, when necessary to prevent a multiplicity of suits.

(2) STATE STATUTES INVOLVING FEDERAL QUESTION. The construction or determining the validity of a state statute involving a federal question, the national courts are not bound by the decision of the state court.

(3) IMPAIRING THE OBLIGATION OF A CONTRACT. At the date of the execution of a note and mortgage, the law of the state required the mortgagee pro tanto to be assessed and taxed on the mortgage lien; and afterwards an act was passed requiring the note and mortgage to be assessed at its par value for taxation, and exempting a moiety of the land from taxation. *Held*, That the latter act did not impair the obligation of the contract between the creditor and the debtor.

(4) SUPREME POWER OF TAXATION. The state has power so long as it does not trench upon the constitution of the United States, to tax all persons, property and business within its jurisdiction, at such rate as it may choose; and may exempt any person, property or business within its jurisdiction; and the question whether any person, property or business is so within its jurisdiction, is not a federal question and must be determined by the state tribunals.

(5) UNIFORM SYSTEM OF TAXATION. An act of the legislature providing for the taxation of mortgages, as land, which, in effect, exempts all such mortgages from such taxation, and taxes land in farm tracts of one hundred and sixty acres or less, at less than one-fifth its value, upon the property not specially exempt therefrom, and is therefore void as in conflict with the constitution of the state, which requires that taxation shall be uniform, and "upon property" not specially exempt therefrom, and is therefore void as in conflict with the constitution of the United States and the state; and that such debts and mortgages are beyond the jurisdiction of the state.

From the affidavit of the defendant, George C. Sears, filed at the hearing, it appears that "several" of the notes and mortgages assigned to the plaintiff and thereupon for taxation to school district No. 1 and the county of Multnomah "were made to William Reid, manager," and payable in the state of Oregon; that the corporations of whose notes and mortgages the plaintiff has become the owner by assignment, as aforesaid, during all the time they do business in Oregon had a managing and resident agent, residing herein, and duly appointed under the laws of Oregon, concerning foreign corporations doing business here. (Or., sws, 617, 1127 and 6); that the plaintiff has, during the period it has done business here, had a like agent in the state, whose business, in effect, is, was and is to receive applications for loans and make the same; that in the transaction of such business such agents have retained in this state all money received on said loans, whether of principal or interest, and reloaned the same herein; and that a "large proportion" of the mortgages upon which the collection of the tax as by this suit sought to be enjoined, were made to secure loans of money so received and reloaned within this state.

The act of 1883 provides, that a mortgage, "whereby land or real property, situate in no more than one county of this state, is made security for the payment of a debt, together with such debt, shall, for the purposes of assessment as hereinafter provided, be and is hereby declared to be a mortgage of land or real property" (§ 1), and "shall be assessed and taxed to the owner of such mortgage and debt in the county, city or district in which the land or real property affected by such security is situated;" and "the same so assessed and levied on such security and debt shall be a lien upon such security and debt, by the mortgage, and may be sold for the payment of any taxes due thereon, in the same manner and with like effect as that real property or personal property is sold for taxes." (§ 2). The owner of such mortgage, "for the purpose of assessment and taxation" shall, "be deemed to be the person to whom credit was given in the original business," and that contrary appears on the record thereof; and "all assignments and transfers of a debt" so secured, shall for the purposes aforesaid, "be null and void," unless the same "be made in writing upon the margin of the record of the security," and all mortgages thereafter executed, whereby land situated in more than one county is conveyed to secure a debt, or for the payment of a debt, shall be void" (§3). For the purposes aforesaid no payment on any debt so secured shall thereafter be considered by the assessor unless indorsed on the margin of the record of such security," and "the assessor shall assess such debt and security for the full amount of such debt, this appears from the record of such security to be owing," unless in his judgment, the property by which such debt is secured is not worth that amount, in which case he shall assess it "at their real fair cash value" (§4). A debt so secured on "property situated in no more than one county in this state shall for the purposes of taxation" be considered "as indebtedness within this state," and the person owing the same may deduct the amount from his assessment, as such indebtedness" (§5). No "writing which is the evidence of a debt," or any "property or security" shall be taxed for any purpose in this state," but such debt and "the instrument by which it is secured, shall, for the purpose of assessment and taxation," be deemed real property, and together be assessed and taxed" as therein provided (§10).

Sections 5, 6 and 7 of the act relate to the duties of the county clerk in furnishing the assessor with a statement of the unsatisfied mortgages on record in his office, and recording the assignments of such mortgages and of all payments thereof.

The real purpose and intent of this act is not far to seek or hard to find. And first, it is not, as suggested in the brief of counsel for the defendants, so tax the mortgagee's interest in the land to the mortgagor and the remainder to the mortgagor. But the purpose is to tax the "debt" of the mortgagee and the "instrument" by which it is secured," and by deducting the amount thereof from the value of the land so far exempt it from taxation.

In other words, it is a scheme to tax the debt of the mortgagee and so far except the land of the mortgagor; and not only this, but to tax the debt, not at the residence of the creditor, but the debtor, in the particular locality where the property of the latter may be situate. The debt and mortgage are not the land, and, not even a legislative act can make them so," being years ago declared and, considered, such, as a matter of convenience, for the purpose of assessment and taxation and the collection of the tax.

For many years prior to this act the law was such that a debt was taxed, or supposed to be, at the residence of the creditor, and the debtor was allowed to deduct the amount thereof from his assessment, provided the debt was owing in the state. The result was that the par value of the domestic indebtedness of the country being included from the value of the land, as appraised for taxation—to the extent of one-third of its cash value—the value of lands left and fixed to taxation was very much reduced. In the rural districts, where the personal property is land, and borrowers are more numerous than lenders, the assessment rolls grew very light. The value of the land in a county, as appraised for taxation, was largely swallowed up in indebtedness, which this was principally owed within the limits, and if it paid taxes at all did not do so in the county where it was owing and secured and had taken the place of the land.

As an illustration, take the case of a farmer in Linn county. He owns a farm worth, in cash, $10,000. He borrows from some loaning corporation in Portland $5000, and gives a mortgage upon it to Portland $5000, and gives a mortgage upon his farm to secure the payment of the same. The county assessor, chosen by himself and neighbors for the special purpose, estimates the cash value of the farm, for the purpose of taxation, at not exceeding $5000, and it may be at only $3000. From this false valuation the farmer is allowed to deduct $5000, the face value of the mortgage, and thereby escapes taxation. But the county gets no revenue from $10,000 worth of land situate within its limits. Get-ting to be a common and recognized mode of escaping taxation.

To correct this evil the legislature instead of enforcing the same which is now in force, by requiring corroborative evidence to the low valuations given of lands" to be appraised for the purposes of taxation at its "full cash value" (Or. Laws, 734, § 29) and to prevent the deduction of any indebtedness from such valuation, concluded, in its wisdom, to go further in the contrary direction and it was already traveling. And to this end it passed the act, to secure the taxation of the indebtedness deducted from the valuation of the land, in the county where the land lies, so far at least as it was secured thereby.

make the right of action uniform. It also allows the debtor to deduct his indebtedness from the valuation of his land, if secured thereon, without reference to the residence of the creditor, by declaring that such a debt shall be deemed an "indebtedness within this state," and in reference to place in the land, and in the county where the land is situate.

Counsel for the plaintiff contends that this assessment and taxation of the notes and mortgages are illegal and void for the following reasons: (1) The act of 1882, under which it is made impossible to collect the contract but from the plaintiff and the debtors, by which the latter were bound to pay the taxes imposed by the state upon the mortgages; (2) because the act is unconstitutional, plaintiffs are in fact and in contemplation of law resisting and engaged without the limits of the state, as its residence is in Dundee and therefore beyond the jurisdiction of the state either to assess or collect the tax on said property; (3) because the act is contrary to the constitution of Oregon, which declares (Art. I, § 32) that the legislative assembly shall provide by law for uniform and equal rate of assessment and taxation, and shall prescribe such regulations as shall secure that all property on the basis of its value is taxed in proportion to the value of all property, and (4) because the act is contrary to the constitution of the United States, in that it impairs the obligation of the contract between the plaintiff and the debtors, by which the latter were bound to pay the taxes imposed by the state upon the mortgages; (5) because the plaintiffs are in fact and in contemplation of law transacting and engaged without the limits of the state, and therefore beyond the jurisdiction of the state either to assess or collect the tax on said property, and (6) because the act is void for uncertainty, in that it does not specify whether the mortgage is to be assessed at its face or its value, or how much the latter is to be reduced from the former, or how the assessment is to be made.

The jurisdiction of the court on the ground of the diverse citizenship of the parties is admitted, and the power to grant the relief sought, on the ground of preventing a multiplicity of suits and irreparable injury, is tacitly conceded. The only question, therefore, within the scope heretofore laid down by this court in Connor v. The City of Portland, 2 Deady, 294. See also Pomeroy's Eq. Jur., § 245.

The validity of the act is questioned in the bill upon other grounds than those, as that it unlawfully discriminates between mortgages and deeds of trust on the one hand and other property on the other; that the act was not passed in conformity with the requirements of article 4, § 19, of the constitution of the state, in reference to the publication and passage thereof and the reading of the bill on three several days in each house; that the yeas and nays were not entered on the journal of the senate on the passage of the act, and that the act was not signed by the speaker of the house. Further were not pressed on the argument.

In Mumford v. Sewall (DAILY OREGONIAN, May 26, 1883), the supreme court of the state held, that the act was duly passed and that the legislature has the power to authorize and require the taxation of mortgages on real property in Oregon, irrespective of the residence of the owner of the debt thereby secured, and that the act in no way impairs the obligation of the contract between the parties thereto; but whether the state has the power to tax such a debt when payable to a non-resident, was not decided.

The national courts are not bound by the judgment of a state court, founded in the validity of a state statute, so far as a federal question is involved therein. Louisville and N. R. Co. v. Palmes, 3 S. C. Rep., 189, 109 U. S. 244, and cases cited. Therefore the question of whether the act of 1882 impairs the obligation of the contract both as to the plaintiff and the maker of any of these notes and mortgages, is an open question in this court.

It does not distinctly appear from the bill how the alleged obligation of the mortgagor to pay the taxes on the mortgaged premises arose. The first impression is, that he directly contracted with the mortgagee to do so, but such a contract is not set out, in other words expressed or the inference is that none was made, and that the alleged liability of the mortgagor to pay such taxes arises simply owing to the fact that by the law as it stood when the loan was made, the land was taxed as the property of the mortgagor, and the mortgage was exempt.

But in any case, the act adding the debt and mortgages of the plaintiff and exempting a corresponding value in the land from taxation, does not impair the obligation of the contract. The state is no party to the contract and the power of imposing and collecting taxes upon persons, property and business within its jurisdiction is not affected or restricted by it. That the laws in force when the mortgage is made, form an ingredient of the contract and the taxation of the debt does not detract from the exemption of the land, is clearly where the land is situate, as far at least as it was secured thereby.

Now, there is no difference in principle between such an act and the one under consideration, and very little in the circumstance. The land was taxed within the power of the state county and municipality to tax as land in more than one county and subject to the same rate of taxation as other land. The mortgage was not taxed as land, but as property exempted from taxation. The material fact in the case is that the land was taxed and the mortgage was not. That equal to the land was